

# FY 2005 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2003 Actual <sup>1</sup>	FY 2004 Adopted Budget Plan <sup>2</sup>	FY 2004 Revised Budget Plan <sup>3</sup>	FY 2005 Advertised Budget Plan <sup>4</sup>	Increase (Decrease) Over Revised	% Increase (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$2,468,803,933	\$2,558,932,197	\$2,571,767,914	\$2,740,650,049	\$168,882,135	6.57%
002 Revenue Stabilization Fund	371,898	563,744	563,744	405,511	(158,233)	-28.07%
<b>Total General Fund Group</b>	<b>\$2,469,175,831</b>	<b>\$2,559,495,941</b>	<b>\$2,572,331,658</b>	<b>\$2,741,055,560</b>	<b>\$168,723,902</b>	<b>6.56%</b>
<b>G10 Special Revenue Funds</b>						
090 Public School Operating	\$371,758,486	\$383,408,299	\$386,273,763	\$408,711,513	\$22,437,750	5.81%
100 County Transit Systems	8,823,643	6,845,000	8,633,000	8,070,534	(562,466)	-6.52%
102 Federal/State Grant Fund	42,318,018	59,889,229	110,932,684	55,718,166	(55,214,518)	-49.77%
103 Aging Grants and Programs	2,626,519	2,463,533	3,095,631	2,552,792	(542,839)	-17.54%
104 Information Technology	892,464	200,000	200,000	180,000	(20,000)	-10.00%
105 Cable Communications	10,795,684	10,629,784	10,629,784	11,383,994	754,210	7.10%
106 Community Services Board	35,129,012	32,233,485	35,581,543	32,316,407	(3,265,136)	-9.18%
108 Leaf Collection	883,424	777,162	777,162	1,463,031	685,869	88.25%
109 Refuse Collection & Recycling Ops	11,866,103	12,040,595	12,040,595	13,695,502	1,654,907	13.74%
110 Refuse Disposal	40,729,386	44,900,244	44,954,744	50,001,028	5,046,284	11.23%
111 Reston Community Center	5,265,783	5,710,441	5,710,441	5,705,302	(5,139)	-0.09%
112 Energy Resource Recovery Facility	34,544,984	34,046,395	34,046,395	35,520,853	1,474,458	4.33%
113 McLean Community Center	3,254,076	3,452,285	3,452,285	3,938,544	486,259	14.09%
114 I-95 Refuse Disposal	5,939,195	6,034,770	6,034,770	5,318,449	(716,321)	-11.87%
115 Burgundy Village Community Center	38,475	36,268	36,268	39,572	3,304	9.11%
116 Integrated Pest Management Program	1,202,183	1,121,651	1,121,651	1,358,681	237,030	21.13%
120 E-911 Fund	16,984,004	21,302,084	21,302,084	20,019,384	(1,282,700)	-6.02%
141 Elderly Housing Programs	1,802,272	1,794,282	1,794,282	1,827,955	33,673	1.88%
142 Community Development Block Grant	6,936,095	6,235,000	15,776,400	7,457,000	(8,319,400)	-52.73%
143 Homeowner and Business Loan Prgms	1,279,267	1,057,951	2,332,660	1,518,594	(814,066)	-34.90%
144 Housing Trust Fund	2,386,787	1,001,411	1,001,411	1,507,838	506,427	50.57%
145 HOME Investment Partnership Grant	945,522	2,078,000	8,145,582	2,704,791	(5,440,791)	-66.79%
191 School Food & Nutrition Services	50,013,743	52,854,289	52,795,454	51,567,847	(1,227,607)	-2.33%
192 School Grants & Self Supporting	28,584,020	34,165,233	48,382,289	39,240,903	(9,141,386)	-18.89%
193 School Adult & Community Education	8,196,746	8,659,458	8,753,128	8,752,661	(467)	-0.01%
<b>Total Special Revenue Funds</b>	<b>\$693,195,891</b>	<b>\$732,936,849</b>	<b>\$823,804,006</b>	<b>\$770,571,341</b>	<b>(\$53,232,665)</b>	<b>-6.46%</b>

# FY 2005 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2003 Actual <sup>1</sup>	FY 2004 Adopted Budget Plan <sup>2</sup>	FY 2004 Revised Budget Plan <sup>3</sup>	FY 2005 Advertised Budget Plan <sup>4</sup>	Increase (Decrease) Over Revised	% Increase (Decrease) Over Revised
<b>G20 Debt Service Funds</b>						
200 County Debt Service	\$88,716,475	\$120,000	\$120,000	\$320,000	\$200,000	166.67%
201 School Debt Service	95,589,533	200,000	200,000	400,000	200,000	100.00%
<b>Total Debt Service Funds</b>	<b>\$184,306,008</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$720,000</b>	<b>\$400,000</b>	<b>125.00%</b>
<b>G30 Capital Project Funds</b>						
301 Contributed Roadway Improvement	\$5,438,325	\$2,265,281	\$3,425,933	\$2,376,106	(\$1,049,827)	-30.64%
303 County Construction	25,326,037	26,217,776	7,017,776	5,097,776	(1,920,000)	-27.36%
304 Primary & Secondary Rd Bond Construction	1,053,286	0	9,001,690	0	(9,001,690)	-100.00%
306 No VA Regional Park Authority	2,250,000	2,250,000	2,250,000	2,500,000	250,000	11.11%
307 Sidewalk Construction	515,555	300,000	3,021,021	300,000	(2,721,021)	-90.07%
308 Public Works Construction	2,713,948	2,045,000	3,807,229	3,265,000	(542,229)	-14.24%
309 Metro Operations & Construction	0	2,919,980	0	13,588,893	13,588,893	-
310 Storm Drainage Bond Construction	700,000	0	3,812,209	0	(3,812,209)	-100.00%
311 County Bond Construction	6,964,521	1,000,000	18,626,583	12,032,141	(6,594,442)	-35.40%
312 Public Safety Construction	37,600,000	34,970,552	46,788,185	24,200,000	(22,588,185)	-48.28%
313 Trail Construction	75,000	0	171,081	0	(171,081)	-100.00%
314 Neighborhood Improvement Program	1,059,604	30,000	1,494,069	35,000	(1,459,069)	-97.66%
315 Commercial Revitalization Program	3,300,889	0	11,545,206	0	(11,545,206)	-100.00%
316 Pro Rata Share Drainage Construction	1,323,557	0	25,739,193	0	(25,739,193)	-100.00%
340 Housing Assistance Program	54,985	0	12,421,480	0	(12,421,480)	-100.00%
341 Housing G O Bond Construction	0	0	324,670	0	(324,670)	-100.00%
370 Park Authority Bond Construction	22,300,000	10,000,000	41,064,334	0	(41,064,334)	-100.00%
390 School Construction	138,426,891	197,627,775	432,100,344	147,157,262	(284,943,082)	-65.94%
<b>Total Capital Project Funds</b>	<b>\$249,102,598</b>	<b>\$279,626,364</b>	<b>\$622,611,003</b>	<b>\$210,552,178</b>	<b>(\$412,058,825)</b>	<b>-66.18%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$3,595,780,328</b>	<b>\$3,572,379,154</b>	<b>\$4,019,066,667</b>	<b>\$3,722,899,079</b>	<b>(\$296,167,588)</b>	<b>-7.37%</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
400 Sewer Revenue	\$110,927,019	\$118,747,684	\$118,747,684	\$128,054,512	\$9,306,828	7.84%
408 Sewer Bond Construction	2,027,822	23,998	23,998	36,636	12,638	52.66%
<b>Total Enterprise Funds</b>	<b>\$112,954,841</b>	<b>\$118,771,682</b>	<b>\$118,771,682</b>	<b>\$128,091,148</b>	<b>\$9,319,466</b>	<b>7.85%</b>

# FY 2005 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2003 Actual <sup>1</sup>	FY 2004 Adopted Budget Plan <sup>2</sup>	FY 2004 Revised Budget Plan <sup>3</sup>	FY 2005 Advertised Budget Plan <sup>4</sup>	Increase (Decrease) Over Revised	% Increase (Decrease) Over Revised
<b>G50 Internal Service Funds</b>						
501 County Insurance Fund	\$11,898,318	\$10,154,889	\$10,154,889	\$11,270,133	\$1,115,244	10.98%
502 County Central Stores	1,529,686	1,270,755	0	0	0	-
503 Department of Vehicle Services	46,304,408	48,778,582	48,778,582	48,952,007	173,425	0.36%
504 Document Services Division	4,065,622	5,116,214	5,116,214	4,591,980	(524,234)	-10.25%
505 Technology Infrastructure Services	19,713,429	19,799,760	19,799,760	21,015,284	1,215,524	6.14%
506 Health Benefits Trust	55,929,315	56,802,220	57,160,340	63,638,603	6,478,263	11.33%
590 School Insurance Fund	5,873,240	7,893,240	8,238,992	10,393,240	2,154,248	26.15%
591 School Health Benefits Trust	137,390,699	158,376,495	160,818,863	183,238,201	22,419,338	13.94%
592 School Central Procurement	10,351,051	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$293,055,768</b>	<b>\$322,192,155</b>	<b>\$324,067,640</b>	<b>\$357,099,448</b>	<b>\$33,031,808</b>	<b>10.19%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$406,010,609</b>	<b>\$440,963,837</b>	<b>\$442,839,322</b>	<b>\$485,190,596</b>	<b>\$42,351,274</b>	<b>9.56%</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
600 Uniformed Retirement	\$67,616,334	\$79,909,996	\$79,909,996	\$85,309,033	\$5,399,037	6.76%
601 Fairfax County Employees' Retirement	156,165,636	193,593,405	193,593,405	210,832,882	17,239,477	8.90%
602 Police Retirement	48,246,656	68,866,059	68,866,059	70,658,603	1,792,544	2.60%
691 Educational Employees' Retirement	92,774,081	177,020,815	177,020,815	179,657,214	2,636,399	1.49%
<b>Total Trust Funds</b>	<b>\$364,802,707</b>	<b>\$519,390,275</b>	<b>\$519,390,275</b>	<b>\$546,457,732</b>	<b>\$27,067,457</b>	<b>5.21%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$7,112,070	\$5,973,407	\$5,973,407	\$7,100,000	\$1,126,593	18.86%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$371,914,777</b>	<b>\$525,363,682</b>	<b>\$525,363,682</b>	<b>\$553,557,732</b>	<b>\$28,194,050</b>	<b>5.37%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$4,373,705,714</b>	<b>\$4,538,706,673</b>	<b>\$4,987,269,671</b>	<b>\$4,761,647,407</b>	<b>(\$225,622,264)</b>	<b>-4.52%</b>
<b>Appropriated From (Added to) Surplus</b>	<b>(\$174,860,864)</b>	<b>(\$64,225,542)</b>	<b>\$451,699,507</b>	<b>(\$145,778,072)</b>	<b>(\$597,477,579)</b>	<b>-132.27%</b>
<b>TOTAL AVAILABLE</b>	<b>\$4,198,844,850</b>	<b>\$4,474,481,131</b>	<b>\$5,438,969,178</b>	<b>\$4,615,869,335</b>	<b>(\$823,099,843)</b>	<b>-15.13%</b>
<b>Less: Internal Service Funds</b>	<b>(\$284,855,948)</b>	<b>(\$341,167,228)</b>	<b>(\$356,814,551)</b>	<b>(\$390,546,279)</b>	<b>(\$33,731,728)</b>	<b>9.45%</b>
<b>NET AVAILABLE</b>	<b>\$3,913,988,902</b>	<b>\$4,133,313,903</b>	<b>\$5,082,154,627</b>	<b>\$4,225,323,056</b>	<b>(\$856,831,571)</b>	<b>-16.86%</b>

## FY 2005 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2003 Actual <sup>1</sup>	FY 2004 Adopted Budget Plan <sup>2</sup>	FY 2004 Revised Budget Plan <sup>3</sup>	FY 2005 Advertised Budget Plan <sup>4</sup>	Increase (Decrease) Over Revised	% Increase (Decrease) Over Revised
--------------------	--------------------------------	--	--	---	--	---

### EXPLANATORY NOTE:

The "Total available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year on the "Expenditure by Fund/Summary of Appropriated Funds."

<sup>1</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2003:

Fund 191, School Food and Nutrition Services, change in inventory of (\$16,016)  
Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)  
Fund 501, County Insurance, net change in accrued liability of \$1,847,699  
Fund 590, Public School Insurance, net change in accrued liability of (\$24,733)

<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:

Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2004 balance of \$403,570 to balance the FY 2005 budget  
Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$79,097)  
Fund 590, Public School Insurance, assumes carryover of available FY 2004 balance of \$1,411,904 to balance the FY 2005 budget  
Fund 590, Public School Insurance, net change in accrued liability of \$403,031  
Fund 591, assumes carryover of premium stabilization reserve of \$11,085,119

<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:

Fund 403, Sewer Bond Debt Service, non-appropriated amortization expense of (\$79,097)  
Fund 502, County Central Stores, assumes elimination of the fund at the FY 2003 Carryover Review, use of balance of (\$1,092,634) to write-off inventory.  
Fund 590, Public School Insurance, net change in accrued liability of \$403,031

<sup>4</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2004 to FY 2005:

Fund 001, General Fund, impact of FY 2004 Third Quarter Review adjustments of (\$22,371,331)  
Fund 090, Public School Operating, assumes carryover of available FY 2004 balance of \$34,804,721 to balance the FY 2005 budget  
Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2004 balance of \$3,100,000 to balance the FY 2005 budget  
Fund 193, School Adult & Community Education, assumes carryover of available FY 2004 balance of \$850,000 to balance the FY 2005 budget  
Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$33,175)  
Fund 590, Public School Insurance, assumes carryover of available FY 2004 balance of \$700,000 to balance the FY 2005 budget  
Fund 590, Public School Insurance, net change in accrued liability of \$403,031  
Fund 591, assumes carryover of premium stabilization reserve of \$18,240,129